Table 2: Normal Workweek

Practice[1]	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Number of days in a normal workweek																										
Under 5		*		1		1		*		*		*		—		—		—		2		2		7		7
5	97		98		98		97		99		99		96		100		96		96		97		93		93	
Over 5	3		*		*		3		*		*		4		—		4		2		2		—		—	
Number of hours in a normal workweek																										
Under 40	8		36		29		8		27		19		—		12		8		41		37		87		85	
40 and over	92		64		70		92		73		81		100		88		92		59		63		13		15	
Normal workweek modes (in hours)[2]																										
35	1		5		4		2		5		4		—		—		—		4		4		9		9	
36¼	—		3		3		—		1		*		—		—		—		3		3		18		18	
37½	5		17		13		5		13		9		—		8		4		23		20		29		27	
38¾	—		6		4		—		5		3		—		—		—		4		3		18		18	
40	88		64		66		87		72		74		96		88		88		58		62		13		15	
45	2		*		3		2		*		5		—		—		—		—		*		—		—	

*Less than one percent

[1]Normal work schedules maintained by the majority of the employees

[2]Normally scheduled workweek hours most frequently mentioned by respondents

Table 3: Alternative Work Schedules—Shortened Workweek

Practice[1]	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Respondents with programs	23	6	50	9	37	7	22	7	13	4	11	3	1	4	—	—	—	—	19	14	12	9	18	32	14	25
For respondents with programs:	23	100	50	100	37	100	22	100	13	100	11	100	1	100	—	—	—	—	19	100	12	100	18	100	14	100
Number of days in the shortened workweek																										
2		4		—		3		5		—		9		—		—		—		—		—		—		—
3		4		46		38		5		15		9		—		—		—		47		42		67		57
3½		9		2		5		9		8		18		—		—		—		—		—		—		—
4		78		46		43		77		77		55		100		—		—		53		58		17		21
4½		4		6		11		5		—		9		—		—		—		—		—		17		21
Percent of employees so scheduled																										
Under 10		64		89		87		62		83		89		100		—		—		94		91		87		80
10—24		23		—		—		24		—		—		—		—		—		—		—		—		—
25—49		5		2		—		5		8		—		—		—		—		—		—		—		—
50 and over		9		9		13		10		8		11		—		—		—		6		9		13		20

[1]Some or all employees work the normally scheduled number of hours in less than 5 days a week.

Table 4: Alternative Work Schedules—Flexible Time

Practice[1]	Number of Respondents by Industry and Employee Group																									
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt													
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Nonexempt Office and Clerical		Lower level Exempt		Nonexempt Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Respondents with programs	11	3	87	16	78	14	11	3	46	14	39	12	—	—	1	4	1	4	21	16	19	15	19	34	19	34
For respondents with programs:	11	100	87	100	78	100	11	100	46	100	39	100	—	—	1	100	1	100	21	100	19	100	19	100	19	100
Percent of employees so scheduled																										
Under 10		11		31		33		11		24		24		—		100		100		63		61		6		19
10—24		44		19		19		44		24		24		—		—		—		16		22		13		6
25—49		11		4		4		11		5		3		—		—		—		—		6		6		6
50 and over		33		46		43		33		48		50		—		—		—		21		11		75		69

[1]A flexible time or variable day basis allows employees to choose their own starting and quitting time within a specified "core" day, so long as each works the total number of scheduled hours in the week or the day.

Table 5: Alternative Work Schedules—Other Arrangements

Practice	Number of Respondents by Industry and Employee Group																									
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt													
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Nonexempt Office and Clerical		Lower level Exempt		Nonexempt Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Job-sharing arrangements in which two people share one full-time job		1		6		2		2		4		2		—		4		4		12		3		11		2
Work-at-home arrangements		2		15		30		2		16		34		—		4		12		12		25		20		27

Table 6: Wage and Salary Payment Procedures

Practice	Number of Respondents by Industry and Employee Group																									
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Pay periods																										
Weekly		79		30		16		83		44		22		28		19		8		7		5		9		7
Biweekly		17		33		30		13		26		24		64		54		46		35		32		63		52
Semimonthly		4		33		42		3		26		37		8		27		31		52		56		27		38
Monthly		*		4		13		*		4		17		—		—		15		5		7		2		4
How payment is made[1]																										
Number of reporting respondents	354	100	410	100	410	100	328	100	328	100	328	100	26	100	26	100	26	100					56	100	56	100
Cash		1		1		1		2		2		1		—		—		—						2		2
Check		99		99		99		98		98		99		100		100		100						98		98
Automatic deposit of wages in personal checking account (on request)		23		35		40		23		34		40		20		23		23						43		45
Check-cashing provisions																										
Number of reporting respondents	59	100	90	100	88	100	55	100	61	100	59	100	4	100	4	100	4	100					25	100	25	100
In-house check-cashing arrangement		27		24		22		29		30		25		—		—		—						16		16
Local bank cashes checks on company premises		2		4		6		2		3		5		—		—		—						8		8
Local bank cashes checks in the bank		64		64		65		64		61		61		75		75		75						72		72
Other		7		7		8		5		7		8		25		25		25						4		4

*Less than one percent

[1]Banks have been omitted from questions regarding the form of wage payment and provisions for check cashing for obvious reasons.

Table 7: Special Wage and Salary Payment Practices

Practice	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Payment of salaries to any group of employees who would normally be paid by the hour in most companies	16						17						4													
Payment of salary increase in a lump sum rather than in regular paychecks, if requested by employee	*		2		2		*		*		1		—		—		—		*		*		9		13	
Payment by the company of employee's share of federal social security tax	3		2		2		3		3		3		—		—		—		2		2		—		—	
Cost-of-living adjustment (COLA)																										
Payment of COLA according to union contract covering nonoffice nonexempt employees	33						35						12													
For respondents with such COLA's:			117	100	117	100			114	100	114	100			3	100	3	100								
Some or all of COLA is also given to nonunion groups explicitly as a COLA			49		35				48		36				67		—									

*Less than one percent

Table 8: Special Rates of Pay—Work Over Schedule in a Normal Workday

Practice	Number of Respondents by Industry and Employee Group																									
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt													
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Nonexempt Office and Clerical		Lower level Exempt		Nonexempt Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Respondents with normal workday less than 8 hours[1]	27	100	188	100	155	100	27	100	85	100	61	100	—	—	3	100	2	100	53	100	46	100	47	100	46	100
Rate of pay for work over schedule up to 8 hours																										
Straight time		46		64		41		46		60		45		—		33		50		72		45		66		30
Time-and-a-half		50		25		7		50		33		11		—		67		—		2		—		32		10
Compensatory time off		—		—		1		—		—		—		—		—		—		—		2		—		2
Neither pay nor time off		4		11		50		4		7		44		—		—		50		26		52		2		58
Respondents specifying rate of pay for work over 8 hours	335	100	490	100	471	100	311	100	314	100	299	100	24	100	25	100	26	100	105	100	101	100	46	100	45	100
Rate of pay for such work																										
Straight time		5		15		25		5		8		23		—		4		12		34		35		26		20
Time-and-a-half		93		80		19		93		90		21		96		92		23		50		14		72		13
Variable[2]		*		*		*		*		—		7		4		4		27		*		*		—		4
Compensatory time off		*		*		4		*		*		5		—		—		—		*		2		—		2
Neither pay nor time off		*		4		46		*		*		43		—		—		38		13		49		2		60

*Less than one percent

[1]See Table 1 for frequency of practice.

[2]Based on a formula by which rates vary, usually by salary level and amount of overtime

Table 9: Supper Allowance for Overtime Workers

Practice[1]	Number of Respondents by Industry and Employee Group																								
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt													
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Nonexempt Office and Clerical		Lower level Exempt		Nonexempt Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Respondents providing a supper allowance	98	28	183	34	193	36	74	23	70	21	71	22	24	92	25	96	22	85	69	53	70	53	19	34	30	54
For respondents with such allowances:	98	100	183	100	193	100	74	100	70	100	71	100	24	100	25	100	22	100	69	100	70	100	19	100	30	100
Amount paid																										
Full, reasonable cost		20		23		38		16		29		47		30		31		65		16		24		11		23
Standard allowance		72		75		61		74		66		50		65		65		35		84		76		89		77
Median amount	$3.00[a]		$3.00[b]		$3.50[c]		$3.00		$3.50		$4.00		$3.00		$3.00		$3.00		$3.00		$3.00		$3.00		$4.00	
Other[2]		9		2		1		10		4		3		4		4		—		—		—		—		—

[1]The number of hours of overtime required to be eligible for the supper allowance ranged from one-quarter of an hour to 6 hours; however, over 50 percent of respondents reported this requirement to be 2 hours.

[2]Includes allowances of one-half the employee's hourly rate and those that vary by operation or location

[a]Responses ranged from $1.50 to $6.00.

[b]Responses ranged from $1.00 to $10.00.

[c]Responses ranged from $1.50 to $10.00.

Table 10: Special Rates of Pay—Work Over Schedule in a Normal Workweek

Practice	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Respondents with normal workweek less than 40 hours[1]	26	100	191	100	156	100	26	100	87	100	61	100	—	—	3	100	2	100	53	100	46	100	48	100	47	100
Rate of pay for work over schedule up to 40 hours																										
Straight time		50		63		37		50		57		44		—		33		50		74		37		64		26
Time-and-a-half		50		28		9		50		36		12		—		67		—		8		2		36		12
Compensatory time off		—		—		2		—		—		—		—		—		—		—		5		—		2
Neither pay nor time off		—		9		52		—		7		44		—		—		50		19		56		—		60
Respondents specifying rate of pay for exempt employees for approved work over 40 hours in a week					529	100					325	100					25	100			128	100			51	100
Rate of pay for such work																										
Straight time[2]						19						23						20				13				14
Time-and-a-half[2]						14						16						12				9				14
Variable[3]						9						11						16				4				2
Compensatory time off						6						5						—				11				4
Neither pay nor time off						47						42						32				59				65
Other						4						3						20				4				2

[1]See Table 2 for frequency of practice.

[2]A small percentage of these respondents further qualified the compensation of exempt overtime as follows: Some respondents indicated that only foremen or first-line supervisors were compensated for approved overtime; all other exempt personnel were given neither pay nor time off. A few respondents paid straight time or time-and-a-half only for hours worked in excess of 42, 44, 46½, or, as in one utility, 50 hours in a week. A monthly "corridor" of 17 hours was mentioned by another utility; and in one bank the basis for exempt overtime was time in excess of 204 hours a month.

[3]Based on a formula by which rates vary, usually by salary level and amount of overtime

Table 11: Special Rates of Pay—Work on Saturday or Sunday

Practice	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Respondents specifying rate of pay for work on Saturday as such:	324	100	476	100	446	100	301	100	291	100	277	100	23	100	21	100	21	100	116	100	103	100	48	100	45	100
Rate of pay for such work																										
Straight time		26		27		29		25		26		32		39		43		52		28		24		21		13
Time-and-a-half		68		68		17		69		70		18		57		57		5		62		15		79		24
Double time		2		*		*		2		*		*		4		—		—		—		—		—		—
Variable[1]		1		1		9		1		*		7		—		—		14		3		15		—		11
Compensatory time off		—		1		6		—		*		5		—		—		—		3		10		—		4
Neither pay nor time off		2		2		38		2		2		38		—		—		29		3		37		—		47
Respondents specifying rate of pay for work on Sunday as such:	304	100	398	100	369	100	282	100	259	100	235	100	22	100	20	100	20	100	81	100	76	100	38	100	38	100
Rate of pay for such work																										
Straight time		14		18		25		12		16		27		36		35		50		20		18		18		11
Time-and-a-half		23		42		12		22		32		9		27		20		—		64		20		76		18
Double time		59		37		12		61		49		17		36		45		5		12		4		5		3
Triple time		*		*		*		1		*		1		—		—		—		—		—		—		—
Variable[1]		1		*		8		1		*		7		—		—		15		—		7		—		13
Compensatory time off		—		*		6		—		*		6		—		—		—		1		9		—		5
Neither pay nor time off		2		2		36		2		2		32		—		—		30		2		42		—		50

*Less than one percent

[1]Based on a formula by which rates vary, usually by salary level and amount of time worked

Table 12: Special Rates of Pay—Work on the Sixth or Seventh Day

Practice	Number of Respondents by Industry and Employee Group																								
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt													
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Nonexempt Office and Clerical		Lower level Exempt		Nonexempt Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Respondents specifying rate of pay for work on the sixth day as such:	294	100	426	100	407	100	270	100	266	100	254	100	24	100	22	100	22	100	94	100	89	100	43	100	42	100
Rate of pay for such work																										
Straight time		6		8		21		6		6		24		—		—		18		15		18		5		12
Time-and-a-half		90		90		24		90		92		25		96		100		32		81		19		95		24
Double time		2		*		*		1		—		—		4		—		—		1		1		—		—
Variable[1]		1		*		8		1		*		7		—		—		18		1		8		—		10
Compensatory time off		—		*		6		—		*		6		—		—		—		2		10		—		5
Neither pay nor time off		1		*		40		1		1		37		—		—		32		1		44		—		50
Respondents specifying rate of pay for work on the seventh day as such:	275	100	371	100	344	100	251	100	238	100	218	100	24	100	22	100	21	100	74	100	69	100	37	100	36	100
Rate of pay for such work																										
Straight time		5		6		20		5		5		24		—		36		19		9		14		5		8
Time-and-a-half		33		55		16		33		47		14		42		64		14		73		19		84		22
Double time		59		37		11		59		46		14		58		—		19		15		4		11		6
Triple time		1		*		*		1		—		—		—		—		—		1		1		—		—
Variable[1]		*		—		8		*		—		8		—		—		19		—		4		—		11
Compensatory time off		—		*		7		—		*		7		—		—		—		—		9		—		6
Neither pay nor time off		1		1		37		1		1		33		—		—		29		1		48		—		47

*Less than one percent

[1]Based on a formula by which rates vary, usually by salary level and amount of time worked

Table 13: Special Rates of Pay—Second Shift Differentials

Practice	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt				Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Respondents with second shift work schedules	315	89	323	60	328	61	294	90	184	56	220	67	21	81	12	46	14	54	93	71	74	57	34	61	20	36
For respondents with such schedules:	315	100	323	100	328	100	294	100	184	100	220	100	21	100	12	100	14	100	93	100	74	100	34	100	20	100
Type and amount of premium paid																										
None		5		13		33		4		12		35		10		—		50		14		24		18		30
Percent of base rate		27		50		36		28		40		29		10		8		7		70		57		62		50
Median percent		10%[a]		10%[b]		10%[b]		10%		10%		10%		**		**		**		10%		10%		10%		10%
Cents per hour		56		22		8		55		31		9		71		92		36		3		3		3		—
Median rate		20¢[c]		22¢[d]		25¢[e]		20¢		20¢		25¢		22¢		25¢		25¢		**		**		**		—
Dollars per week		2		5		4		2		5		6		—		—		—		3		1		3		—
Median rate		$8.00[f]		$10.00[f]		$11.00[f]		$8.00		$10.00		$11.00		—		—		—		**		**		**		—
Dollars per month		*		5		7		*		5		10		—		—		—		6		4		—		—
Median rate		**		$40.00[g]		$43.00[h]		**		$40.00		$43.00		—		—		—		$40.00		**		—		—
8 hours pay for less than 8 hours work		2		2		2		2		2		2		—		—		7		3		3		3		—
Other[i]		7		4		10		7		4		10		10		—		—		—		8		12		20

*Less than one percent
**Insufficient response
[i]Includes rates that vary by occupation, service, location and so forth
[a]Responses ranged from 1.5 to 50 percent of base rate. The 10 percent premium was cited by over 50 percent of the group using this type of premium.
[b]Responses ranged from 2 to 100 percent of base rate. The 10 percent premium was cited by over 50 percent of the group using this type of premium.
[c]Responses ranged from 2 to 99 cents per hour.
[d]Responses ranged from 7 to 70 cents per hour.
[e]Responses ranged from 12 to 50 cents per hour.
[f]Responses ranged from $3.00 to $25.00 per week.
[g]Responses ranged from $15.00 to $50.00 per month.
[h]Responses ranged from $20.00 to $170.00 per month.

Table 14: Special Rates of Pay—Third Shift Differentials

Practice	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Respondents with third shift work schedules	251	71	228	42	247	46	235	72	129	39	171	52	16	62	11	42	12	46	70	53	52	40	18	32	12	21
For respondents with such schedules:	251	100	228	100	247	100	235	100	129	100	171	100	16	100	11	100	12	100	70	100	52	100	18	100	12	100
Type and amount of premium paid																										
None	3		9		28		3		9		31		6		—		42		11		17		6		17	
Percent of base rate	24		46		36		26		32		27		—		9		8		73		63		67		67	
Median percent	10%[a]		10%[a]		10%[b]		10%		10%		10%		—		**		**		10%		10%		10%		10%	
Cents per hour	59		25		11		57		35		12		88		82		42		3		2		6		—	
Median rate	25¢[c]		30¢[d]		30¢[e]		25¢		30¢		35¢		25¢		25¢		28¢		**		**		**		—	
Dollars per week	2		4		4		2		7		6		—		—		—		1		—		—		—	
Median rate	$10.00[f]		$13.00[f]		$15.00[g]		$10.00		$13.00		$15.00		—		—		—		**		—		—		—	
Dollars per month	—		6		9		—		7		11		—		—		—		6		6		—		—	
Median rate	—		$48.00[h]		$50.00[i]		—		$45.00		$50.00		—		—		—		**		**		—		—	
8 hours pay for less than 8 hours work	5		3		4		6		3		6		—		—		—		1		—		6		—	
Other[1]	7		7		9		7		8		8		6		9		8		4		12		17		17	

**Insufficient response

[1]Includes rates that vary by occupation, service, location and so forth

[a]Responses ranged from 1.2 to 20 percent of base rate.

[b]Responses ranged from 2 to 20 percent of base rate.

[c]Responses ranged from $.05 to $3.39 per hour.

[d]Responses ranged from $.08 to $1.00 per hour.

[e]Responses ranged from $.15 to $1.00 per hour.

[f]Responses ranged from $6.00 to $25.00 per week.

[g]Responses ranged from $6.00 to $26.00 per week.

[h]Responses ranged from $25.00 to $60.00 per month.

[i]Responses ranged from $10.00 to $175.00 per month.

Table 15: Pay Practices in General Emergency Closings

Practice[1]	Number of Respondents by Industry and Employee Group																									
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt													
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Nonexempt Office and Clerical		Lower level Exempt		Nonexempt Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Pay practices																										
Number of reporting respondents[2]	316	100	497	100	491	100	297	100	309	100	306	100	19	100	19	100	20	100	114	100	110	100	55	100	55	100
Full wages paid		30		77		91		27		67		88		68		79		85		96		98		98		98
Employee excused with no pay		42		6		*		45		10		1		5		—		—		*		—		—		—
Vacation, personal or sick leave may be used		23		14		7		24		21		10		11		11		5		3		*		—		—
Other[3]		5		2		2		4		2		1		16		11		10		*		*		2		2

*Less than one percent

[1]When facility is closed for the day in emergencies, such as severe weather, power blackouts, or transportation strikes

[2]About 8 percent of total respondents did not reply to this question or indicated that they never close. The basis for calculating percentages excludes these respondents.

[3]Includes companies that provide a minimum of 4 hours reporting pay

Table 16: Communicating Pay Data

Practice	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Information given to employees about wages or salaries																										
Employee's own job grade		74		70		63		73		63		56		85		77		73		85		78		68		63
Minimum and maximum pay for the employee's own job grade		63		64		59		63		56		52		73		73		65		83		77		61		57
Pay range for job grade of possible promotion		51		53		48		50		44		40		58		54		46		74		68		55		52
How company pay ranges are determined or salary structure is set explained																										
In private, on request		25		42		44		26		43		45		15		19		39		45		43		39		43
In employee publication		18		20		19		18		17		16		12		15		23		24		22		32		32
Average raise in past year in employee's own job category		17		19		19		17		20		20		19		19		12		23		22		9		9
How raise was apportioned for performance and cost-of-living adjustment		12		15		16		12		18		19		12		12		12		12		12		7		7

Table 17: Wage and Salary Increases

Practice[1]	Number of Respondents by Industry and Employee Group																								
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Frequency per year of consideration																										
Once		66		69		84		66		67		81		62		64		96		73		85		73		89
Twice		14		18		6		14		20		7		17		24		—		13		5		14		4
According to union contract		7		*		*		7		*		*		4		—		—		—		—		—		—
Varies by pay grade or salary, position in pay range,[2] or performance level		6		7		5		6		6		6		17		8		—		8		6		5		2
Other		7		6		5		7		6		5		—		4		4		6		5		7		5
Basis for increase																										
"Across-the-board" general increase, other than cost-of-living adjustments[3]		62		22		14		61		27		19		77		65		19		9		7		5		4
Preset progression of increments based on length of service		39		13		5		36		12		4		69		46		8		10		5		9		9
Merit increase plan based on individual performance appraisal	175	49	463	86	480	89	164	50	282	86	295	90	11	42	18	69	23	89	117	89	116	89	46	82	46	82
For respondents with such a plan:	175	100	463	100	480	100	164	100	282	100	295	100	11	100	18	100	23	100	117	100	116	100	46	100	46	100
When awarded																										
Same time every year for all employees		24		21		26		24		24		25		18		17		30		20		29		7		22
Anniversary date of each employee		47		73		68		46		67		66		64		78		70		78		68		91		76
Other		29		7		6		30		9		9		18		6		—		3		3		2		2
Plan uses a "forced distribution"[4]		15		25		25		15		22		23		9		44		35		29		29		24		26

*Less than one percent

[1]Does not include increases based on job promotions

[2]A typical case of consideration for increase depending on the employee's position in the pay range takes place twice a year until the employee reaches the midpoint, and once a year from then on. These cases account for about one-third to one-half of the respondents in this variable category.

[3]That is, the same size pay increases for almost all employees in a group

[4]That is, size of increase is determined according to a guide stating the relative percentage of employees in a group allowed at various individual performance levels

Table 18: Wage Incentive and Bonus Plans

Practice	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Wage incentive plan for hourly paid employees[1]		36[a]						36						a												
Work measurement or work standards program used as a wage incentive plan for office or clerical employees				5						3						—				7				18		
Bonus or incentive plan limited to first-line supervisors						6						9						—				2				—
Year-end or Christmas bonus plan	82	23	156	29	153	28	79	24	101	31	98	30	3	12	3	12	3	12	36	28	36	28	16	29	16	29
For respondents with such a plan:	82	100	156	100	153	100	79	100	101	100	98	100	3	100	3	100	3	100	36	100	36	100	16	100	16	100
Basis for determining amount of bonus																										
Equal amount to all employees		26		16		13		24		16		11		67		67		67		14		14		13		13
Percentage of individual wages or salary		38		49		49		39		42		42		—		—		—		69		69		63		56
Length of service		21		15		12		20		17		12		33		33		33		3		3		25		25
Job performance		4		8		14		4		11		20		—		—		—		3		3		—		—
Other[2]		12		12		12		13		15		14		—		—		—		11		11		—		6

[1]That is, a plan that incorporates piece rates and/or production bonuses
[2]Includes formulas involving salary level and length of service or performance rating
[a]Not applicable to operations workers in gas and electric utilities. Total respondents in this instance are 328 manufacturers.

Table 19: Job Evaluation Programs

Practice[1]	Number of Respondents by Industry and Employee Group																									
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Respondents with programs	209	59	435	80	413	76	203	62	261	80	246	75	6	23	17	65	21	81	111	85	101	77	46	82	45	80
For respondents with programs:	209	100	435	100	413	100	203	100	261	100	246	100	6	100	17	100	21	100	111	100	101	100	46	100	45	100
System of job evaluation for nonoffice jobs that is the same as that applied to nonexempt office and clerical jobs		37						36						67												
System of job evaluation for non-exempt office and clerical jobs that is the same as that applied to lower level exempt positions				59						57						47				62				70		

[1]A program to determine relative job worth and establish pay equity for jobs on any group level

IV. Employee Relocation

Table 20: Number of Transfers

Practice[1]	Number of Respondents by Industry and Employee Group																									
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Respondents initiating employee transfers	80	23	156	29	366	68	68	21	94	29	253	77	12	46	13	50	18	69	32	24	59	45	17	30	36	64
Percent transferred in 1978[2]																										
Number of reporting companies	61	100	111	100	303	100	51	100	67	100	215	100	10	100	11	100	16	100	20	100	43	100	13	100	29	100
0		46		41		11		51		46		10		20		36		19		25		16		46		7
1		34		36		40		33		39		41		40		55		19		15		42		38		45
2—9		16		14		41		14		10		42		30		—		44		35		35		8		38
10 and over		3		9		8		2		4		7		10		9		19		25		7		8		10
Percent transferred in 1978 who were women																										
Number of reporting companies	44	100	83	100	262	100	35	100	44	100	186	100	9	100	9	100	15	100	20	100	36	100	10	100	25	100
0		75		47		56		74		52		60		78		56		47		30		42		50		52
1—9		20		23		26		20		27		27		22		22		47		15		17		20		20
10—49		5		10		11		6		11		8		—		11		—		5		19		10		28
50—74		—		8		5		—		2		4		—		—		—		25		17		10		—
75 and over		—		12		2		—		7		*		—		11		7		25		6		10		—
Percent of employees who refused to transfer in 1978																										
Number of reporting companies	34	100	67	100	214	100	26	100	32	100	147	100	8	100	5	100	12	100	19	100	35	100	8	100	20	100
0		76		73		66		77		75		67		75		75		67		63		69		88		60
1		12		12		17		12		16		19		13		—		17		16		17		—		5
2—9		3		9		7		4		6		5		—		13		8		16		9		—		15
10 and over		9		6		10		8		3		10		13		13		8		5		6		13		20

*Less than one percent

[1]Company-initiated transfers of individual employees to other company locations necessitating a household move for the employee

[2]Estimated by respondents

Table 21: Transfer Decisions

Practice	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Respondents initiating employee transfers	80	23	156	29	366	68	68	21	94	29	253	77	12	46	13	50	18	69	32	24	59	45	17	30	36	64
For respondents with such transfers:	80	100	156	100	366	100	68	100	94	100	253	100	12	100	13	100	18	100	32	100	59	100	17	100	36	100
Company employee relocation policy is a formal, written one		86		86		83		85		100		89		92		85		94		53		54		94		86
Transfer proposal must be approved by:																										
President		6		8		19		6		5		17		8		8		11		19		29		—		14
Corporate personnel officer		40		37		43		41		37		45		33		23		28		44		46		35		39
Plant manager		39		24		26		40		31		32		33		15		22		16		10		12		8
Division head		48		52		62		44		52		64		67		62		72		34		42		76		78
Relocation assistance administrator		5		11		8		6		12		8		—		—		—		9		3		18		14
Group vice president		25		19		28		22		18		29		42		54		67		13		17		6		14
Profit center director		8		11		13		9		14		15		—		8		6		3		5		12		17
Other		11		11		11		9		6		10		25		15		11		19		14		18		11
Spouse and/or other family members are included in discussions regarding:																										
Transfer decision		5		13		17		4		13		16		8		15		11		9		19		18		25
Transfer process		24		26		28		24		29		30		25		23		22		16		20		25		28
Spouse is assisted in obtaining employment in new location comparable to former situation		15		20		22		18		20		21		—		—		—		25		24		24		31
Psychological or family counseling is provided for employee and family, if needed		6		6		5		7		9		6		—		—		—		3		5		6		3

Table 22: House-hunting Trips

Practice	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents[1]	80	100	156	100	366	100	68	100	94	100	253	100	12	100	13	100	18	100	32	100	59	100	17	100	36	100
Respondents providing expense-paid house-hunting trips to new location	50	63	114	73	342	93	43	63	78	83	252	100	7	58	9	69	17	94	14	44	37	63	13	76	36	100
For respondents providing such trips:	50	100	114	100	342	100	43	100	78	100	252	100	7	100	9	100	17	100	14	100	37	100	13	100	36	100
Number of trips for:																										
Employee																										
One		39		37		41		45		39		40		—		13		29		15		35		62		54
Two		45		43		41		39		39		40		83		63		57		54		44		38		40
Other		16		20		18		16		22		20		17		25		14		31		21		—		6
Spouse and/or other family members																										
One		58		52		54		66		55		54		—		14		31		31		41		77		74
Two		33		35		35		26		35		35		80		57		54		38		41		23		24
Other, including none		10		13		11		9		11		11		20		29		15		31		18		—		3

[1]Respondents initiating employee transfers, see Table 20.

Table 23: Temporary Living Allowances

Practice	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents[1]	80	100	156	100	366	100	68	100	94	100	253	100	12	100	13	100	18	100	32	100	59	100	17	100	36	100
Respondents providing temporary living allowance at new location	41	51	76	49	220	60	35	51	53	56	165	65	6	50	5	38	10	56	11	34	25	42	7	41	20	56
For respondents with such allowance:	41	100	76	100	220	100	35	100	53	100	165	100	6	100	5	100	10	100	11	100	25	100	7	100	20	100
Allowance[2] is paid for:																										
Employee		85		83		82		86		85		83		83		100		70		73		80		71		85
Spouse		61		62		67		66		66		70		33		20		30		64		60		57		70
Other dependents		61		59		61		66		64		63		33		20		30		64		56		43		65

[1]Respondents initiating employee transfers, see Table 20.

[2]The median number of days reported for such allowance was 30 days for the employee, as well as for the spouse and other dependents.

Table 24: Transportation and Household Moving

Practice	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents[1]	80	100	156	100	366	100	68	100	94	100	253	100	12	100	13	100	18	100	32	100	59	100	17	100	36	100
Expenses paid in part, or entirely, by the company																										
Transportation of employee	78		82		95		79		91		100		67		85		94		53		73		82		100	
100% paid	71		78		94		72		87		99		67		85		94		47		68		82		100	
Transportation of employee's family	75		81		95		78		91		100		58		77		89		50		69		82		100	
100% paid	69		77		93		71		87		99		58		77		89		44		64		82		100	
Shipment of household goods	80		82		97		76		90		100		100		85		89		53		80		88		100	
100% paid	75		78		94		72		86		97		92		85		89		47		76		82		97	
Incidental moving expenses[2]	69		72		83		71		82		88		67		69		78		47		64		71		81	
100% paid	56		56		60		59		68		65		42		46		56		34		37		35		58	

[1]Respondents initiating employee transfers, see Table 20.
[2]Such as removing, cleaning and reinstalling rugs and drapes, and disconnecting and reconnecting utilities and appliances

Table 25: Home Disposal

Practice	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents[1]	80	100	156	100	366	100	68	100	94	100	253	100	12	100	13	100	18	100	32	100	59	100	17	100	36	100
Respondents providing home disposal assistance	31	39	68	44	209	57	25	37	46	49	155	61	6	50	6	46	11	61	6	19	23	39	10	59	20	56
For respondents with such provision:	31	100	68	100	209	100	25	100	46	100	155	100	6	100	6	100	11	100	6	100	23	100	10	100	20	100
Features of assistance program																										
Purchase by company of employee's house at fair market value[2]		42		53		54		40		52		52		50		50		46		83		65		40		55
Reimbursement of loss on sale of employee's house at fair market value[2]		26		29		29		32		30		30		—		—		18		33		22		40		35
Reimbursement of selling costs		84		90		87		84		89		87		83		83		73		83		78		100		100
Reimbursement of duplicate expenses on vacant house[3]		45		50		46		52		50		47		17		33		18		50		44		60		55
Provision of services of an outside relocation management agency		26		37		36		28		37		38		17		50		27		33		30		30		30
Reimbursement of lease cancellation penalties, if renting		84		91		83		88		94		84		67		83		73		83		70		90		95

[1]Respondents initiating employee transfers, see Table 20.
[2]Or other similar valuation
[3]Such as insurance premiums, lawn mowing, heat and light

Table 26: Home Purchase or Rental

Practice	Number of Respondents by Industry and Employee Group																									
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents[1]	80	100	156	100	366	100	68	100	94	100	253	100	12	100	13	100	18	100	32	100	59	100	17	100	36	100
Respondents providing home purchase or rental assistance	29	36	72	46	204	56	26	38	50	53	152	60	3	25	3	23	7	39	10	31	26	44	9	52	19	52
For respondents with such assistance:	29	100	72	100	204	100	26	100	50	100	152	100	3	100	3	100	7	100	10	100	26	100	9	100	19	100
Features of assistance program																										
Reimbursement of closing costs		79		78		76		77		78		77		100		100		86		60		81		89		84
Provision of equity advance for the down payment		59		47		53		58		48		55		67		33		43		30		39		67		68
Short-term low- or no-interest loan other than equity advance[2]		38		53		51		42		50		49		—		—		14		70		65		67		63
Provision of a mortgage rate or rent differential for a specified period		21		24		27		27		28		28		—		—		—		—		19		44		42
Provision of an outside home-finding service		31		38		45		35		38		47		—		33		14		50		50		22		26

[1]Respondents initiating employee transfers, see Table 20.
[2]Includes companies that will only guarantee short-term commercial bank loans and those that will pay the interest on loans for about 90 days

Table 27: Area Wage Differentials

Practice[1]	Number of Respondents by Industry and Employee Group																									
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents[2]	80	100	156	100	368	100	68	100	94	100	253	100	12	100	13	100	18	100	32	100	59	100	17	100	36	100
Respondents providing area wage differentials	14	18	40	26	81	22	14	21	23	24	55	22	—	—	2	15	2	11	8	25	20	7	7	41	12	33
For respondents with such provision:	14	100	40	100	81	100	14	100	23	100	55	100	—	—	2	100	2	100	8	100	20	100	7	100	12	100
Features of plan																										
Supplement to base pay for the duration of assignment only		21		23		18		21		26		22		—		50		50		25		17		—		—
Salary adjustment based solely on regional salary ranges		27		58		58		57		61		56		—		—		—		63		67		57		67
Specified lump-sum allowance made in a limited number of payments		7		5		12		7		4		15		—		—		—		—		—		14		17
Other		14		15		11		14		9		7		—		50		50		13		17		29		17

[1]The payment of a wage or salary supplement to employees who are transferred to areas with a higher cost of living than the ones they left.
[2]Respondents initiating employee transfers, see Table 20.

Table 28: Income Tax

Practice[1]	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents[2]	80	100	156	100	366	100	68	100	94	100	253	100	12	100	13	100	18	100	32	100	59	100	17	100	36	100
Employee is informed about the provisions of the Tax Reform Act of 1976 regarding relocation expenses		78		76		84		78		82		89		75		69		78		59		66		76		83
Respondents reimburse employee for additional tax liability	31	39	72	46	188	51	27	40	50	53	147	58	4	33	4	31	8	44	8	25	16	27	10	59	17	47
For respondents with such reimbursement:	31	100	72	100	188	100	27	100	50	100	147	100	4	100	4	100	8	100	8	100	16	100	10	100	17	100
Basis for reimbursement																										
Flat allowance[3]		10		8		11		11		10		12		—		—		—		12		12		—		—
Formula based on employee's income level		32		28		36		33		32		38		25		25		38		12		25		20		29
Actual calculation of employee's income tax to determine additional liability		52		57		47		48		52		45		75		75		50		63		50		70		59
Other		6		7		6		7		6		5		—		—		12		12		12		10		12

[1]The "grossing-up" or offsetting of the additional tax liability to the transferred employee on the amount of company relocation assistance
[2]Respondents initiating employee transfers, see Table 20.
[3]Usually a standard percentage, ranging from 25 to 33 percent of the taxable amount of assistance

Table 29: New Hires

Practice[1]	Number of Respondents by Industry and Employee Group																							
	Total Respondents						Manufacturing						Gas & Electric Utilities						Banking				Insurance			
	Nonexempt						Nonexempt						Nonexempt						Nonexempt				Nonexempt			
	Production or Operations		Office and Clerical		Lower level Exempt		Production		Office and Clerical		Lower level Exempt		Operations		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt		Office and Clerical		Lower level Exempt	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Total Respondents	354	100	541	100	541	100	328	100	328	100	328	100	26	100	26	100	26	100	131	100	131	100	56	100	56	100
Respondents assisting new hires	35	10	73	13	365	67	31	9	50	15	260	79	4	15	4	15	18	69	12	9	55	42	7	12	32	57
For respondents with such assistance:	35	100	73	100	365	100	31	100	50	100	260	100	4	100	4	100	18	100	12	100	55	100	7	100	32	100
Assistance differs from that extended to regular employees who are transferred		56		53		57		58		58		61		50		50		61		25		40		71		56
Expenses paid by company																										
Transportation of employee		89		78		87		71		80		89		50		75		72		67		78		86		97
100% covered		66		77		85		68		78		87		50		75		72		67		75		86		94
Transportation of employee's family		66		73		84		68		78		87		50		75		67		50		73		71		91
100% covered		63		71		83		65		78		86		50		75		67		50		69		71		91
Shipment of household goods		63		75		90		65		78		89		50		75		89		67		89		86		94
100% covered		63		74		86		65		78		87		50		75		89		67		84		71		88
Incidental moving expenses[2]		11		23		30		13		24		32		—		—		11		25		25		29		31
100% covered		11		14		20		13		12		22		—		—		6		17		18		29		19
Loss on sale of house		6		3		3		3		2		2		25		—		—		—		9		14		3
100% covered		3		1		2		3		2		*		—		—		—		—		7		—		—
Duplicate home expenses[3]		6		5		7		6		4		7		—		—		—		8		11		14		6
100% covered		6		5		5		6		4		5		—		—		—		8		7		—		6
Selling costs on former house		—		12		13		—		12		14		—		—		—		8		11		29		16
100% covered		—		11		1		—		12		12		—		—		—		8		7		14		9
Closing costs on purchase of new house		—		11		13		—		12		14		—		—		—		8		18		14		9
100% covered		—		11		12		—		12		12		—		—		—		8		16		14		6
Lease cancellation penalties, if renting		9		8		16		6		8		18		25		—		—		8		13		14		16
100% covered		9		8		13		6		8		15		25		—		—		8		9		14		16
Mortgage rate or rent differential		—		8		5		—		8		3		—		—		6		17		16		—		6

Table 29: New Hires (Continued)

House-hunting trip to new location for:													
New employee	40	63	73	39	58	75	50	75	67	58	64	100	75
Spouse and/or other family member	40	62	71	39	62	73	50	75	67	42	64	86	69
Temporary living expenses at new location	63	66	75	65	76	79	50	50	67	25	56	71	78
Median number of days allowed for:													
Employee	30	30	30	30	30	30	**	**	30	**	30	30	30
Spouse	15	30	30	14	30	30	**	—	30	**	30	**	28
Other dependents	15	30	30	14	30	30	**	—	30	**	30	**	28
Additional tax liability due to company relocation assistance allowances	14	21	20	13	20	22	25	—	—	17	15	43	22
100% covered	11	16	16	10	16	18	25	—	—	17	11	29	19

*Less than one percent
**Insufficient response
[1]The provision of relocation assistance to newly hired employees whose first assignments necessitate a household move
[2]Such as removing, cleaning and reinstalling rugs and drapes, and disconnecting and reconnecting utilities and appliances
[3]Such as utilities, insurance premiums, and lawn care for the period after a new house is bought and the old house is not yet sold